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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
AMENDMENTS TO G.O.Ms.No.257, REVENUE (CT-II) DEPARTMENT, DATED
29.06.2017.

[G.O.Ms.No.525, Revenue (Commercial Taxes), 8th November, 2023.]

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.257, Revenue (CT-II) Department, dated 29.06.2017, namely:-

AMENDMENT

In the said notification,

(i.) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely:-

“(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.”;

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

“(d) “Company” has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).”.

This notification shall come into force with effect from the 20th day of October, 2023.

N. GULZAR,

Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.257, Revenue (CT-II) Department, dated 29.06.2017, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017 and was last amended by notification issued in G.O.Ms.No.380, Revenue (CT) Department, dated 30.12.2021 vide Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt: 07-06-2017.

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